

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

MASTER DOCKET

18-md-2865 (LAK)

This document relates to case nos.:

18-cv-07828; 19-cv-01785; 19-cv-01867; 19-cv-01893; 19-cv-01781; 19-cv-01783; 19-cv-01866; 19-cv-01895; 19-cv-01794; 19-cv-01865; 19-cv-01904; 19-cv-01798; 19-cv-01869; 19-cv-01922; 19-cv-01800; 19-cv-01788; 19-cv-01870; 18-cv-07827; 19-cv-01791; 19-cv-01792; 19-cv-01928; 19-cv-01926; 19-cv-01868; 18-cv-07824; 19-cv-01929; 19-cv-01803; 19-cv-01806; 19-cv-01906; 19-cv-01801; 19-cv-01894; 19-cv-01808; 19-cv-01810; 19-cv-01809; 18-cv-04833; 19-cv-01911; 19-cv-01898; 19-cv-01812; 19-cv-01896; 19-cv-01871; 19-cv-01813; 19-cv-01930; 18-cv-07829; 18-cv-04434; 19-cv-01815; 19-cv-01818; 19-cv-01931; 19-cv-01918; 19-cv-01873; 19-cv-01924; 19-cv-10713; 21-cv-05339.

**DECLARATION OF MARC A. WEINSTEIN IN SUPPORT OF PLAINTIFF
SKATTEFORVALTNINGEN'S MOTION TO EXCLUDE THE PROPOSED
TESTIMONY OF DEFENSE EXPERTS MICHAEL S. ROSS,
C. FREDERICK REISH, AND KASPER B. PILGAARD**

I, Marc A. Weinstein, an attorney duly admitted to practice law before the courts of the State of New York, hereby declare under penalty of perjury:

1. I am a partner at Hughes Hubbard & Reed LLP, counsel for Plaintiff Skatteforvaltningen ("SKAT") in these actions. I am fully familiar with the matters set forth in this declaration.

2. I submit this declaration in support of SKAT's Motion to Exclude the Proposed Testimony of Defense Experts Michael S. Ross, C. Frederick Reish, and Kasper B. Pilgaard.

3. Attached hereto as Exhibit 1 is a true and correct copy of the Expert Report of Michael S. Ross, dated February 1, 2022.

4. Attached hereto as Exhibit 2 is a true and correct copy of the Expert Report of C. Frederick Reish, dated December 31, 2021.

5. Attached hereto as Exhibit 3 is a true and correct copy of the Rebuttal Expert Report of C. Frederick Reish, dated February 1, 2022.

6. Attached hereto as Exhibit 4 is a true and correct copy of the Reply Expert Report of C. Frederick Reish, dated February 28, 2022.

7. Attached hereto as Exhibit 5 is a true and correct copy of the Declaration of Foreign Law of Kasper Bech Pilgaard, dated April 27, 2022.

8. Attached hereto as Exhibit 6 is a true and correct copy of the Declaration of Foreign Law of Kasper Bech Pilgaard, dated June 27, 2022.

9. Attached hereto as Exhibit 7 is a true and correct copy of the Markowitz Defendants' Amended Rule 26(a)(1) Initial Disclosures.

10. Attached hereto as Exhibit 8 is a true and correct copy of excerpts from the transcript of the deposition of C. Frederick Reish, dated March 25, 2022.

I, MARC A. WEINSTEIN, hereby declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York
June 21, 2024

/s/ Marc A. Weinstein
Marc A. Weinstein